

EXHIBIT 8



Manual: Perkins Policy and Procedures	Chapter: Personnel
Title: Cell Phone Reimbursement	Policy #: 312.1

Policy

This policy applies to employees who have an authorized need for mobile device services and will define the criteria for a monetary allowance to an employee for work-related use of their personal mobile device and associated voice and/or data plans.

Procedures

Eligibility

An employee who has an authorized need and where their position requires them to be on/call, may, be reimbursed for their personal cellular phone or smart phone services.

- Mobile device reimbursement will be \$30.00 per month paid on the first pay per month.
- Rates for reimbursement of person cellular or smart phone services will be reviewed annually.
- Employees authorized for this reimbursement will receive this reimbursement monthly through payroll. Reimbursement is considered non-taxable consistent with the most recent Internal Revenue Service regulations regarding Employer-provided cellular phones. The taxability of this reimbursement is subject to change in accordance with subsequent Internal Revenue Service rulings.

Approval Process:

- If supervisor deems it appropriate for an employee to be eligible for mobile device reimbursement based on the above criteria, the supervisor shall submit written justification to the Vice President of Education for education staff and the COO for all other program staff. The approved justification will be submitted to the Finance department.
- Any employee who transfers to a new position will need a new mobile device reimbursement justification approved for the new position.
- If approved, the supervisor's written justification and employee's personnel cell phone will be submitted to payroll for the employee to be reimbursed.

The cell phone contract will be between the carrier vendor and the employee. The employee will be solely responsible for all payments to the service provider. Only one cell phone allowance will be provided per employee. The allowance will be terminated upon employee separation and will coincide with the effective date of the separation.

(Legal Regulations/Standards Reference)

Effective date:

Dates of revision: